EXHIBIT 14

Split-Strike Conversion IA Business Options Price Analysis
Analyzed Time Period[1]

Trade Date	Number of Transactions	CUSIP	Symbol	Issue	IA Business Total Contracts[2]	IA Business Purported Price[3]	Market High[4]	Market Low[4]
2/18/2000	3,721	783790NPZ	OEZNP	February 780 Put	(198,240)	51.48	50.5	28.25
3/22/2000	1	783790DP0	SXZDP	April 880 Call	(28)	16.63	1.375	0.75
9/15/2000	5	783790IB6	OEXIB	September 810 Call	94	0.06	0.125	0.063
9/29/2000	3	783790VRZ	OEZVR	October 790 Put	978	32.13	30.75	24.5
9/29/2000	6	783790VRZ	OEZVR	October 790 Put	(997)	32.13	30.75	24.5
10/13/2000	3,778	783790VRZ	OEZVR	October 790 Put	(102,838)	60.99	89.875	65
3/16/2001	303	783790OGY	OEYOG	March 635 Put	(42,622)	47.01	47	38.2
3/26/2001	1	783790PR3	OEBPR	April 590 Put	(12)	16.00	20.8	16.9
3/26/2001	1	783790DTY	OEYDT	April 600 Call	12	21.40	15.2	11.5
6/26/2001	14	783790SEY	OEYSE	July 625 Put	(1,097)	10.30	14	10.4
10/18/2001	321	783790JEB	OEBJE	October 525 Call	165,143	26.00	30	28
11/15/2001	3,844	783790KLB	OEBKL	November 560 Call	178,966	31.80	31	26
2/15/2002	3,960	783790NOB	OEBNO	February 575 Put	(198,132)	15.35	14.5	7.8
3/1/2002	14	783790COB	OEBCO	March 570 Call	-	5.80	12.6	6.1
4/17/2002	253	783790PQB	OEBPQ	April 585 Put	(65,372)	25.27	23	23
7/31/2002	1	783790HTB	OXBHT	August 400 Call	11	61.10	60	51
7/31/2002	1	783790HTB	OXBHT	August 400 Call	(11)	61.10	60	51
8/16/2002	4,088	783790HTB	OXBHT	August 400 Call	273,006	68.44	70.5	70.5
9/27/2002	1	783790VT8	SXZVT	October 400 Put	(18)	15.60	10.2	5.4
1/28/2003	40	783790BMB	OXBBM	February 465 Call	1,323	2.40	3.5	2.55
1/31/2003	1	783790BMB	OXBBM	February 465 Call	14	2.40	2	1.15
1/31/2003	1	783790NKF	OXBNK	February 455 Put	(14)	26.60	33.3	27.3
2/18/2003	282	783790NKF	OXBNK	February 455 Put	(91,963)	24.00	25.6	25.6
2/19/2003	282	783790NKF	OXBNK	February 455 Put	(117,483)	26.20	28	28
2/20/2003	282	783790NKF	OXBNK	February 455 Put	(87,728)	30.71	30	25.5
2/21/2003	4,151	783790NKF	OXBNK	February 455 Put	(264,119)	25.13	30	30
3/21/2003	4,199	783790CB2	OXBCB	March 410 Call	284,557	46.41	46	38.5
3/21/2003	119	783790CDF	OXBCD	March 420 Call	53,413	36.41	35.8	28.5
3/21/2003	129	783790CFB	OXBCF	March 430 Call	24,291	26.41	26.4	17.4
5/13/2003	1	166764EN5	CVXEN	May 470 Call	(3,808)	0.05	9.8	6.1
9/3/2003	1	783790UAB	OEBUA	September 505 Put	(217)	6.90	5.3	3.8
5/3/2004	1	783790QKB	OEBQK	May 555 Put	(3)	12.90	15.4	13.4
5/25/2005	24	783790RMF	OEBRM	June 565 Put	(1,018)	4.50	6	4.6
10/26/2005	1	783790KKB	OEBKK	November 560 Call	(164)	4.80	4.1	2.5
10/26/2005	1	783790KLB	OEBKL	November 560 Call	(164)	4.80	4.1	2.5
11/2/2005	1	783790WJB	OEBWJ	November 550 Put	(1)	2.30	4.6	2.35
11/30/2005	1	783790XMF	OEBXM	December 565 Put	(66)	1.00	1.7	1.05
1/27/2006	4,451	783790BQB	OEBBQ	February 585 Call	632,800	1.95	3.6	2.15
11/20/2006	2	783790LKY	OEYLK	December 655 Call	20	5.80	5.6	4.3
3/14/2007	1	783790DIY	OEYDI	April 645 Call	(125)	17.20	7.1	4.8
9/20/2007	198	783790UQY	OEYUQ	September 685 Put	(96,433)	0.25	0.1	0.05
11/21/2007	1	783790LQY	OEYLQ	December 685 Call	2	11.90	11.8	8.5
9/5/2008	1	783790URB	OEBUR	September 590 Put	(27)	20.60	28.73	22.1
11/5/2008	2	783790KQB	OXBKQ	November 485 Call	334	6.60	13	8.7
11/5/2008	2	783790WO0	OXBWO	November 475 Put	(334)	29.60	27.8	16.6
11/7/2008	1	783790WJ1	OXBWJ	November 450 Put	(1)	20.10	27.8	21.3
11/7/2008	1	783790WO0	OXBWO	November 475 Put	(1,436)	36.60	40	40
11/11/2008	4	783790KQB	OXBKQ	November 485 Call	1,040	1.05	2.05	1.2
11/11/2008	4	783790WO0	OXBWO	November 475 Put	(1,040)	45.00	52.5	46.8
Total	**34,501**							

1. The Analyzed Time Period consists of January 2000 through November 2008.
2. IA Business Total Contracts based on Settled Cash (SETCSH17).
3. IA Business Purported Price based on Settled Cash (SETCSH17).
4. Actual Market High and Market Low according to the Chicago Board of Options Exchange (CBOE).